

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kokomo-Center Twp Con Sch Corp (3500)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$571,875	n/a	n/a	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$34,540	\$35,186	\$154,329	n/a	347%	339%
	11100 Regular Programs; Elementary	\$7,861,021	\$9,084,176	\$9,122,113	\$10,077,390	28%	11%	10%
	11200 Regular Programs; Middle/Junior High	\$3,560,524	\$3,959,233	\$4,033,765	\$4,767,052	34%	20%	18%
	11300 Regular Programs; High School	\$5,728,076	\$4,648,306	\$4,739,142	\$5,309,663	-7%	14%	12%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$123,075	\$145,153	\$167,709	n/a	36%	16%
	11430 Vocational Education; Distributive Education	\$20,586	\$39,572	\$40,190	\$58,290	183%	47%	45%
	11440 Vocational Education; Health Occupations	\$66,276	\$134,747	\$145,086	\$225,854	241%	68%	56%
	11450 Vocational Education; Consumer and Homemaking	\$47,925	\$0	\$0	\$0	-100%	n/a	n/a
	11460 Vocational Education; Occupational Home Economics	\$38,989	\$105,812	\$120,127	\$144,850	272%	37%	21%
	11470 Vocational Education; Business Education	\$44,869	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$534,556	\$755,308	\$808,740	\$947,143	77%	25%	17%
	11590 Other Vocational Education Programs	\$197,270	\$504,361	\$340,110	\$482,179	144%	-4%	42%
	11910 Other Regular Programs; Competency Testing	\$83,920	\$11,005	\$3,354	\$69,959	-17%	> 500%	> 500%
	12100 2007 Account Code - Gifted and Talented	\$329,981	\$337,539	\$367,027	\$194,914	-41%	-42%	-47%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$309,447	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,104,512	\$1,145,415	\$1,178,903	\$1,325,591	20%	16%	12%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$393,084	\$582,743	\$659,566	\$866,190	120%	49%	31%
	12230 Mental Disabilities; Severe Mental Disabilities	\$165,216	\$231,667	\$203,610	\$259,065	57%	12%	27%
	12310 Physical Impairment; Orthopedic Impairment	\$12,247	\$57,055	\$57,906	\$14,380	17%	-75%	-75%
	12320 Physical Impairment; Multiple Disabilities	\$45,920	\$7,288	\$7,703	\$1,832	-96%	-75%	-76%
	12330 Physical Impairment; Visual Impairment	\$52,284	\$66,651	\$105,529	\$129,989	149%	95%	23%
	12340 Physical Impairment; Hearing Impairment	\$113,750	\$208,736	\$218,018	\$257,589	126%	23%	18%
	12350 Physical Impairment; Homebound	\$39,244	\$139,193	\$110,619	\$83,844	114%	-40%	-24%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$916,821	\$1,316,558	\$1,299,843	\$1,497,765	63%	14%	15%
	12520 Culturally Different; Compensatory	\$38,083	\$87,441	\$93,568	\$128,237	237%	47%	37%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$1,120,805	\$1,692,923	\$1,750,942	\$817,699	-27%	-52%	-53%
	12610 Learning Disability	\$0	\$0	\$0	\$1,141,496	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$770,841	\$974,439	\$907,620	\$1,104,675	43%	13%	22%
	12810 Special Education Preschool	\$210,757	\$442,869	\$356,357	\$320,916	52%	-28%	-10%
	12900 Other Special Programs	\$216,810	\$710,076	\$745,835	\$843,721	289%	19%	13%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$117,451	\$168,834	\$192,674	\$172,293	47%	2%	-11%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$107,430	\$70,482	\$44,445	\$87,559	-18%	24%	97%
	14100 Summer School Programs; Elementary	\$146,060	\$140,831	\$126,308	\$128,714	-12%	-9%	2%
	14300 Summer School Programs; High School	\$264,928	\$238,792	\$252,318	\$271,597	3%	14%	8%
	16100 Remediation Testing	\$47,227	\$13,391	\$24,563	\$65,203	38%	387%	165%
	16200 Preventive Remediation	\$160,933	\$141,638	\$102,204	\$69,844	-57%	-51%	-32%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$70,164	\$44,909	\$40,986	\$70,184	0%	56%	71%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$309,915	\$501,165	\$486,052	\$606,636	96%	21%	25%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$1,365	\$161	\$110	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$399,512	\$601,176	\$612,920	\$672,556	68%	12%	10%
	22230 Library/Media Services; Audiovisual	\$161,479	\$54,788	\$44,383	\$39,233	-76%	-28%	-12%
	22240 Library/Media Services; Educational Television	\$8,142	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$248,599	\$501,362	\$259,965	\$270,531	9%	-46%	4%
	24100 Office of The Principal	\$2,811,627	\$2,628,526	\$2,672,939	\$3,093,696	10%	18%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$470,820	\$779,389	\$634,495	\$217,417	-54%	-72%	-66%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,252,063	\$1,889,203	\$1,917,780	\$1,507,849	20%	-20%	-21%
Student Academic Achievement Total		\$30,292,078	\$35,175,373	\$35,008,152	\$39,546,957	31%	12%	13%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$168,355	\$218,335	\$221,449	\$116,578	-31%	-47%	-47%
	21110 Attendance and Social Work Services; Service Area Direction	\$164,128	\$225,550	\$259,085	\$283,924	73%	26%	10%
	21120 Attendance and Social Work Services; Attendance Services	\$52,505	\$62,756	\$54,419	\$72,951	39%	16%	34%
	21130 Attendance and Social Work Services; Social Work Services	\$282,326	\$490,646	\$486,813	\$527,644	87%	8%	8%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$288	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$0	\$2,490	\$2,469	\$2,672	n/a	7%	8%
	21220 Guidance Services; Counseling Services	\$466,665	\$594,296	\$672,354	\$698,196	50%	17%	4%
	21320 Health Services; Medical Services	\$18,972	\$11,923	\$13,691	\$7,601	-60%	-36%	-44%

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Kokomo-Center Twp Con Sch Corp (3500)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21340 Health Services; Nurse Services	\$342,709	\$397,081	\$454,545	\$584,961	71%	47%	29%
	21390 Health Services; Other Health Services	\$152,793	\$262,543	\$275,173	\$126,790	-17%	-52%	-54%
	21420 Psychological Testing	\$357,146	\$504,326	\$506,537	\$592,176	66%	17%	17%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$144,205	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$93,961	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$341,088	\$487,469	\$470,561	\$527,658	55%	8%	12%
	22110 Improvement of Instruction; Service Area Direction	\$133,424	\$229,948	\$220,473	\$180,402	35%	-22%	-18%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$269,632	\$903,674	\$957,465	\$805,172	199%	-11%	-16%
	22130 Improvement of Instruction; Instruction Staff Training	\$0	\$255,960	\$361,620	\$582,432	n/a	128%	61%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$181,282	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$698,745	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$68,979	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$51,373	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$14,000	\$14,256	2%	2%	2%
	23190 Board of Education; Other Governing Body Services	\$562	\$0	\$0	\$379	-32%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$393,614	\$419,930	\$415,833	\$518,947	32%	24%	25%
	23220 Executive Administration; Community Relations	\$105,040	\$77,860	\$62,441	\$40,317	-62%	-48%	-35%
	23290 Executive Administration; Other Executive Administration Services	\$25,602	\$55,726	\$69,837	\$25,157	-2%	-55%	-64%
	24900 Other Support Services, School Administration	\$0	\$328,177	\$340,744	\$424,889	n/a	29%	25%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$156,546	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$8,387	\$9,337	\$10,209	\$27,613	229%	196%	170%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$46,424	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$81,663	\$75,078	\$38,330	n/a	-53%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$135,059	\$97,425	\$54,974	n/a	-59%	-44%
Student Instructional Support Total		\$3,297,234	\$5,768,750	\$6,042,222	\$7,695,533	133%	33%	27%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$76,852	\$84,123	\$41,144	\$41,878	-46%	-50%	2%
	23160 Board of Education; Promotion Expenses	\$10,240	\$7,487	\$6,516	\$7,771	-24%	4%	19%
	25110 Fiscal Services; Office of The Business Manager	\$131,374	\$149,843	\$169,956	\$184,696	41%	23%	9%
	25120 Fiscal Services; Service Area Direction	\$52,057	\$75,124	\$74,899	\$76,049	46%	1%	2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$112,947	\$101,910	\$104,829	\$120,060	6%	18%	15%
	25150 Fiscal Services; Payroll Services	\$58,827	\$64,003	\$67,186	\$79,708	35%	25%	19%
	25160 Fiscal Services; Financial Accounting	\$4,400	\$8,379	\$3,898	\$4,206	-4%	-50%	8%
	25170 Fiscal Services; Internal Auditing	\$960	\$0	\$0	\$0	-100%	n/a	n/a
	25180 Fiscal Services; Property Accounting	\$6,900	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$107,635	\$245,417	\$206,122	\$222,926	107%	-9%	8%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,956	\$1,854	\$2,644	\$959	-81%	-48%	-64%
	25199 Other Fiscal Services; Other	\$3,665	\$5,686	\$12,533	\$13,040	256%	129%	4%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$164,799	\$144,723	\$152,870	\$244,888	49%	69%	60%
	25300 Printing, Publishing, and Duplicating Services	\$40,629	\$46,840	\$45,748	\$48,492	19%	4%	6%
	25400 Planning, Research, Development and Evaluation	\$165,505	\$143,703	\$157,850	\$79,895	-52%	-44%	-49%
	25890 Other Technology Services	\$86,239	\$0	\$0	\$1,360	-98%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$30,368	\$31,054	\$35,312	\$40,371	33%	30%	14%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$57,331	\$55,121	\$55,959	\$67,749	18%	23%	21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,146,289	\$6,049,755	\$5,753,470	\$6,663,692	61%	10%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$39,875	\$39,639	\$30,818	\$10,832	-73%	-73%	-65%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$812,339	\$1,284,437	\$1,813,413	\$1,728,382	113%	35%	-5%
	26499 2007 Account Code - Other	\$0	\$153,994	\$158,703	\$92,178	n/a	-40%	-42%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$70,649	\$15,252	\$53,789	\$55,726	-21%	265%	4%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,000	\$0	\$0	\$157,159	> 500%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$181,512	\$463,780	\$362,077	\$338,042	86%	-27%	-7%
	27010 Student Transportation; Service Area Direction	\$120,861	\$127,279	\$127,085	\$142,188	18%	12%	12%
	27100 Student Transportation; Vehicle Operation	\$816,591	\$1,059,455	\$1,036,843	\$1,261,078	54%	19%	22%
	27200 Student Transportation; Monitoring Services	\$5,256	\$17,500	\$24,003	\$20,864	297%	19%	-13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$285,470	\$580,250	\$603,525	\$765,536	168%	32%	27%
	27400 Student Transportation; Purchase of School Buses	\$361,044	\$286,281	\$558,813	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$53,222	\$2,667	\$0	\$0	-100%	-100%	n/a
	27910 Student Transportation; Bus Driver Training	\$2,106	\$4,446	\$3,251	\$3,924	86%	-12%	21%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	31100 Food Services Operations; Service Area Direction	\$98,856	\$136,131	\$127,279	\$141,654	43%	4%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$985,118	\$1,139,303	\$1,208,935	\$1,392,588	41%	22%	15%
	31300 Food Services Operations; Food Delivery	\$7,446	\$13,427	\$12,960	\$18,951	155%	41%	46%
	31400 Food Services Operations; Food Purchases	\$784,230	\$1,004,902	\$1,107,746	\$1,120,021	43%	11%	1%
	31900 Other Food Services	\$3,640	\$2,589	\$2,742	\$3,096	-15%	20%	13%
	33400 Athletic Coaches	\$276,739	\$409,968	\$394,331	\$520,915	88%	27%	32%
	33500 Welfare Activities Services	\$198	\$3,171	\$3,322	\$881	345%	-72%	-73%
	33930 Latch Key Kid Program	\$8,673	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$43,921	\$80,365	\$245,252	\$66,486	51%	-17%	-73%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$326,957	\$0	\$0	n/a	-100%	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$239,235	\$108,931	\$109,507	\$183,547	-23%	68%	68%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$4,750	\$13,750	\$15,330	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$10,465,706	\$14,489,499	\$14,890,662	\$15,921,787	52%	10%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$13,090,695	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$145,289	\$673,608	\$708,307	\$160,659	11%	-76%	-77%
	43000 Facilities Acquisition and Construction; Professional Services	\$235,798	\$0	\$235,028	\$155,625	-34%	n/a	-34%
	45100 Building Acquisition, Construction and Improvements	\$3,428,035	\$2,340,202	\$1,408,624	\$7,691,211	124%	229%	446%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$450	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$677,096	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,160,843	\$1,363,517	\$2,492,730	\$1,704,591	47%	25%	-32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$221,342	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$570,000	\$0	\$90,000	\$185,000	-68%	n/a	106%
	52100 Debt Services; Interest on Debt; Bonds	\$212,376	\$0	\$248,620	\$232,530	9%	n/a	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,646,128	\$2,805,703	\$2,015,000	\$2,120,000	29%	-24%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$860,437	\$1,626,910	\$1,496,193	n/a	74%	-8%
Nonoperational Total		\$20,710,506	\$8,043,467	\$8,825,219	\$14,423,354	-30%	79%	63%
prorated								
	26491 2007 Account Code - PERF	\$675,253	\$812,582	\$839,845	\$654,579	-3%	-19%	-22%
	26492 2007 Account Code - Social Security	\$2,607,781	\$3,084,666	\$3,127,460	\$1,575,268	-40%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$103,446	\$191,350	\$204,723	\$188,319	82%	-2%	-8%
	26494 2007 Account Code - Group Insurance	\$4,516,852	\$11,858,376	\$12,755,416	\$7,124,210	58%	-40%	-44%
	26496 2007 Account Code - Unemployment Compensation	\$18,268	\$37,690	\$19,067	\$7,608	-58%	-80%	-60%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$134,469	\$222,346	\$3,455,669	\$80,805	-40%	-64%	-98%
prorated Total		\$8,056,069	\$16,207,009	\$20,402,180	\$9,630,789	20%	-41%	-53%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$34,604,970	\$47,001,348	\$50,729,362	\$46,521,901	34%	-1%	-8%	47.5%	59.0%	59.6%	53.3%
Student Instructional Support	\$6,122,176	\$7,555,235	\$8,010,290	\$8,773,347	43%	16%	10%	8.4%	9.5%	9.4%	10.1%
Overhead and Operational	\$11,383,941	\$17,084,049	\$17,603,563	\$17,497,063	54%	2%	-1%	15.6%	21.4%	20.7%	20.1%
Nonoperational	\$20,710,506	\$8,043,467	\$8,825,219	\$14,426,108	-30%	79%	63%	28.4%	10.1%	10.4%	16.5%
Grand Total	\$72,821,593	\$79,684,098	\$85,168,435	\$87,218,419	20%	9%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	55.9%	68.5%	69.0%	63.4%